

IMPACT OF THE DEPOSIT GUARANTEE FUND ON FINANCE AND BANKING: EVIDENCE FROM BRAZIL

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ABSTRACT

The global financial crises began and it demands the introduction of the social responsibility on the Deposit Guarantee Fund within the Society, in general, and within the deposit client of Financial Institutions, in particular. This research discusses the annual report of the Brazilian Deposit Guarantee Fund through the challenges of accounting and finance. The BDGF is a financial institution that enhanced the market confidence and stability on the deposit-insurance system. The nature of its functions demand constant regulation and supervision that provides a first line of defense against adversely affect confidence on the Brazilian financial and banking market.

Keywords: Accounting, Deposit, Guarantee, Fund, Brazil